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GST DRAFT LEGISLATION RELEASED

Ottawa, October 13, 1989

89.105 App NOV 2 1989

The Honourable Michael H. Wilson, Minister of Finance, today released draft legislation for the proposed Goods and Services Tax (GST), designed to replace the existing federal sales tax on January 1, 1991.

Mr. Wilson said he is releasing draft legislation and comprehensive explanatory notes to assist the House of Commons Standing Committee on Finance in its study of the GST Technical Paper and to give the general public, businesses, other organizations and their respective advisors an opportunity to examine the GST proposal and to comment on it.

"By translating the GST's technical design into legal language, the draft legislative provisions elaborate the mechanics of the proposed tax and give greater precision to its operational detail," the Minister said. "The explanatory notes are being provided for further assistance. As I indicated this summer, this is a further step in the GST consultation process."

For further information:

Joel Weiner Tax Policy and Legislation (613) 995-9982 Digitized by the Internet Archive in 2022 with funding from University of Toronto

## GOODS AND SERVICES TAX

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